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THE TOWN OF

Clarksville, N. H.

FOR THE YEAR ENDING DECEMBER 31

1977

INCLUDING A REPORT OF THE SCHOOL DIRECTORS

ANNUAL
REPORT

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New Hampshire
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ANNUAL REPORT

OF THE

TOWN OFFICERS

OF THE TOWN OF

Clarksville, N. H.

FOR THE

YEAR ENDING DECEMBER 31

1977



M/S PRINTING AND ADVERTISING

Colebrook, New Hampshire

TOWN OFFICERS

Selectmen	WILLIAM FULLER, Chrm. ROBERT ELSEMILLER (Resigned) LESLIE BEAL (Appointed) DONALD McKINNON, SR.
Town Clerk	BARBARA CARLETON
Tax Collector	BARBARA CARLETON
Treasurer	WILMA BUNNELL
Planning Board	FLOYD EMERY, Chrm. 1979 JOHN GRAICHEN 1980 CURTIS KEEZER 1978 LESLIE BEAL WILLIAM FULLER 1978 (Selectmen)
Road Agent	ALBERT BIRON
Trustee of Trust Funds	CURTIS KEEZER
Sexton	CURTIS KEEZER
Supervisors of Checklist	GLADYS RICKER BESSIE FERGUSON EVELYN McKINNON
Ballot Clerks	BERTINA BACHELDER RUTH EMERY
Moderator	MAE HEATH
Auditors	DIANNE FULLER ROSEMARY SCHANZ

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WARRANT

STATE OF NEW HAMPSHIRE

The Polls will be open from 10:00 A.M. to 6:00 P.M.

To the Inhabitants of the Town of Clarksville in the County of Coos, in said State, qualified to vote in Town Affairs:

You are hereby notified to meet in the Town Hall in said Town of Clarksville on Tuesday, the 14th day of March next at eight o'clock in the evening to act upon the following subjects:

1. To bring in your ballots for the election of Town officers, to be elected by ballot for the ensuing year.
2. To act upon all of the following articles contained in this warrant.
3. To see what sum of money the Town will vote to raise and appropriate for General Government for the ensuing year.
4. To see what sum of money the Town will vote as salary for the auditors.
5. To see what sum of money the Town will vote to raise and appropriate for the protection of persons and property for the ensuing year.
6. To see what sum of money the Town will vote to raise and appropriate for Health and Sanitation for the ensuing year.
7. To see what sum of money the Town will vote to raise and appropriate for Summer and Winter Maintenance of Highways for the ensuing year.
8. To see what sum of money the Town will vote to raise and appropriate for General expenses of the Highway Department and chloride for the ensuing year.
9. To see if the Town will vote to raise and appropriate the sum of \$1,977.08 for construction and reconstruction of Class IV and V Highways. Said sum to be received in whole or in part from the State as additional highway subsidy under RSA 241:15.
10. To see if the Town will vote to raise and appropriate the sum of \$274.81 for Town Road Aid, the states share being \$1,832.09.

11. To see what sum of money the Town will vote to raise and appropriate for Public Service Enterprises for the ensuing year.
12. To see if the Town will vote to raise and appropriate the sum of \$400.00 for interest on tax anticipation notes.
13. To see if the Town will authorize the Selectmen to borrow such sums of money as may be necessary to defray town charges for the ensuing year.
14. To see if the Town will vote to appropriate the sum of \$397.00 of Anti Recession Fiscal Assistance Funds authorized by Title II of the Public Works Employment Act (P.L. 94:369) to pay for secretarial work for the selectmen.
15. To see if the Town will vote to appropriate the sum of \$350.00 to do repair work on the Town Hall and authorize the withdrawal of same from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972.
16. To see if the Town will vote to appropriate the sum of \$3,000.00 towards the making of a tax map and authorize the withdrawal of same from the Revenue Sharing Fund established under the provisions of the State and Local Assistance Act of 1972.
17. To see if the Town will vote to raise and appropriate the sum of \$200.00 to run the Town Lines between Clarksville and Stewartstown, providing a like amount is voted by the Town of Stewartstown.
18. To transact any other business that may legally come before this meeting.

Given under our hands and seal, this 21st day of February, in the year of our Lord nineteen hundred and seventy-eight.

WILLIAM B. FULLER JR.
LESLIE W. BEAL
DONALD McKINNON, SR.
Selectmen of Clarksville

A true copy of Warrant — Attest:

WILLIAM B. FULLER JR.
LESLIE W. BEAL
DONALD McKINNON, SR.

BUDGET OF THE TOWN OF CLARKSVILLE, N. H.

Appropriations and Estimates of Revenue for the
Ensuing Year January 1, 1978 to December 31, 1978

Purpose of Approp.	Approp. Previous Fiscal Yr.	Actual Expend. Previous Fiscal Yr.	Approp. Ensuing Fiscal Yr. 1978
General Government:			
Town Officers' Salaries	\$ 1,400.00	\$ 1,912.64	\$ 2,500.00
Town Officers' Exp.	2,100.00	2,654.97	1,600.00
Election & Reg. Exp.	500.00	389.57	750.00
Town Hall & Other			
Town Bldgs.	1,200.00	994.37	1,200.00
N. H. Municipal Assoc.	200.00	200.00	200.00
Secretarial Aid for Selectmen (Anti- Recession Fund)			397.00
Protection of Persons & Property:			
Radio Communication Center			300.00
Fire Dept.	500.00	533.00	500.00
Insurance	800.00	770.00	850.00
Damages & Legal. Exp.	125.00	35.00	125.00
Civil Defense			100.00
Health Dept.:			
Incl: Hospitals & Ambulance	555.00	835.00	705.00
Vital Statistics	5.00	1.50	5.00
Town Dump & Garbage Removal	500.00	500.00	500.00
Highways & Bridges:			
Town Maintenance			
Summer - 3700	15,000.00	14,768.73	18,310.00
Winter - 14,000			
Gen. Exp. of Highway			
Dept. 750 + Chloride	1,050.00	565.90	1,050.00
Town Road Aid	306.12	306.12	274.81

Purpose of Approp.	Approp. Previous Fiscal Yr.	Actual Expend. Previous Fiscal Yr.	Approp. Ensuing Fiscal Yr. 1978
Public Service Enterprises:			
Adv. & Regional Assoc.			
North Country Council	185.00	185.00	194.00
Debt Service:			
Int. on Temp. Loans	175.00	785.65	400.00
Capital Outlay:			
Const. & Reconst. of			
Class IV & V Hgwys.			1,977.08
Painting Town Lines		136.40	200.00
Town Clerk's Office -			
Fireproof Filing Cabinet			
(From Revenue Shar.)	531.00	531.00	
Repair of Town Hall			
(From Rev. Shar.)			350.00
Prepare Tax Map			
(From Rev. Shar.)			3,000.00
TOTAL			
APPROPRIATIONS	\$25,582.12	\$26,522.47	\$35,937.81

Sources of Revenue:	Estimated Revenue Previous Fiscal Yr.	Actual Revenue Previous Fiscal Yr.	Estimated Rev. Ensuing Fiscal Yr. 1978
From State:			
Interest & Dividends			
Tax	\$ 73.37	\$ 64.73	\$ 65.00
Savings Bank Tax	89.21	73.16	74.00
Meals & Rooms Tax	1,400.00	1,515.24	1,500.00
Highway Subsidy (Cl. IV & V)	3,829.29	3,829.29	3,609.22
Added Hgwy. Subsidy			1,977.08
Duncan Fund	3,505.66	3,505.66	610.00
Dam Tax	3,500.00	3,500.00	3,500.00
In Lieu of Taxes from Water Resources Board	4,200.00	4,345.49	4,345.00
From Local Sources:			
Dog Licenses	61.00	88.00	125.00
Bs. Licenses, Permits & Filing Fees	15.00	34.00	25.00
Motor Vehicle Permit Fees	3,500.00	6,098.00	5,500.00
Resident Taxes Retained	1,050.00	1,230.00	1,200.00
Normal Yield Taxes Assessed	5,750.00	7,220.00	7,000.00
Rent of Town Prop.		100.00	
Surplus From Federal Sources:			
Revenue Sharing	531.00	531.00	3,350.00
Anti-Recession Funds			397.00
Amount to be Raised By Property Taxes			2,660.51
TOTAL REVENUES	\$27,504.53	\$32,134.57	\$33,277.30

SELECTMEN'S REPORT

SUMMARY OF INVENTORY

	1977 Valuation
Land, Improved and Unimproved	\$ 715,979.00
Buildings	558,801.00
Public Utilities	92,746.00
Mobile Homes - Assessed as Personal Property	1,000.00
Boats and Launches	600.00
	<hr/>
Total Valuation before exemptions	\$1,369,126.00
Elderly Exemptions	2,000.00
	<hr/>
Net Valuation on which Tax Rate Is Computed	\$1,367,126.00

Public Utilities:

Town of Pittsburg - Water	\$ 4,000.00
N. E. Power Co. - Elec.	34,300.00
N. H. Elec. Coop. - Elec.	4,942.00
Public Ser. Co. of N. H. - Elec.	49,504.00

Tax Rate	\$6.30
School:	\$5.78
County	.81
Municipal	(-.29)
	<hr/>
	\$6.30

STATEMENT OF APPROPRIATIONS AND TAXES ASSESSED

Appropriations:

General Government:

Town Officers Salaries	\$ 1,400.00
Town Officers Expenses	1,600.00
Election and Registration Expenses	500.00
Town Hall Expenses	1,200.00
State Audit	500.00

Protection of Persons and Property:

Fire Department	500.00
Insurance	800.00
Damages and Legal Expenses	125.00

Health:

Vital Statistics	5.00
Town Dump and Garbage Removal	500.00
Upper Conn. Valley Hospital	200.00
Ambulance District A-1	155.00
Upper Conn. Valley Mental Health Services, Inc.	100.00
Northern Coos Community Health Association	100.00

Highways and Bridges:

Town Road Aid	306.12
Town Maintenance	
(Summer \$3,000.00) (Winter \$12,000.00)	15,000.00
General Expenses of Highway Dept.	750.00
Chloride	300.00

Public Service Enterprises:

Cemeteries	450.00
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Unclassified:

North Country Council	185.00
N. H. Municipal Association	200.00

Debt Service:

Interest on Temporary Loans	175.00
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Capital Outlay:

Fireproof Filing Cabinet (Rev. Sharing Funds)	531.00
	<hr/>
	\$25,582.12

ESTIMATED REVENUES:**From Local Sources:**

Resident Taxes	\$ 1,330.00
Yield Taxes	8,593.00
Interest on Delinquent Taxes	390.00
Resident Tax Penalties	8.00

From State:

Meals and Room Tax	\$ 1,498.00
Interest and Dividends Tax	65.00
Savings Bank Tax	73.00
Highway Subsidy	3,829.00
Class V Highway Maintenance	3,506.00
Water Resources Dam Tax	3,500.00
In Lieu of Taxes Water Resources Land	4,228.00

From Local Sources Except Taxes:

Dog Licenses	\$ 60.00
Filing Fees and Permits	22.00
Rent of Town Property	100.00
Motor Vehicle Permits	3,500.00

Receipts Other Than Current Revenue:

Revenue Sharing Funds (Fireproof Filing Cabinet)	\$ 531.00
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TOTAL REVENUES AND CREDITS	<hr/> \$31,233.00
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Net Town Appropriations	\$25,582.12
Total Revenues and Credits	31,233.00
Net Town Appropriations	(5,650.88)
Net School Appropriation	79,425.30
County Tax Assessments	11,092.95
Total of Town, School and County	84,347.37
Deduct Total Busi. Profits Tax Reimb.	469.00
Add War Service Credits	1,050.00
Add Overlay	700.57

Property Taxes to be Raised	<hr/> \$86,128.94
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13671.26 X 6.30 =	86,128.94
Less War Service Credits	<u>1,050.00</u>
Net Tax	85,078.94



Lloyd M. Price
Commissioner

State of New Hampshire
Department of Revenue Administration
Concord, 03301

MUNICIPAL SERVICES DIVISION
FREDERICK E. LAPLANTE
Director

June 27, 1977

SUMMARY OF FINDINGS AND RECOMMENDATIONS

Board of Selectmen
Town Office
Clarksville, N.H. 03592

Gentlemen:

Submitted herewith is the report of an examination and audit of the accounts of the Town of Clarksville for the fiscal year ended December 31, 1976. This examination was made by this Division in accordance with the vote of the Town. Exhibits as hereafter listed are included as part of the report.

One of the enclosed reports must be given to the Town Clerk for retention as part of the town's permanent records.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Town Clerk, Tax Collector and Trustees of Trust Funds.

FINANCIAL STATEMENTS

General Fund:

Comparative Balance Sheets - As of December 31, 1975 and December 31, 1976
(Exhibit A-1)

Comparative balance sheets which disclose the financial condition of the General Fund as of December 31, 1975 and December 31, 1976 are presented in Exhibit A-1. As indicated therein, the Current Surplus of the Town increased by \$4,781 in 1976 from \$15,974 to \$20,755.

Analysis of Change in Current Financial Condition: (Exhibit A-2)

An analysis of the change in current financial condition of the town during the year is made in Exhibit A-2, with the factors which caused the change indicated therein. This was as follows:

Increases in Current Surplus:

Net Budget Surplus	\$4,760
Tax Collector's Excess Credits	20
Decrease in Accounts Payable	<u>1</u>
	\$4,781

Comparative Statements of Appropriations and Expenditures - Estimated and Actual Revenues: (Exhibits A-3 and A-4)

Comparative statements of general fund appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1976, are presented in Exhibits A-3 and A-4. As indicated by the Budget Summary (Exhibit A-4), a revenue surplus of \$7,620 less an overdraft of appropriations of \$2,860 resulted in a net budget surplus of \$4,760.

TREASURERGeneral Fund:Summary Statement of Receipts and Expenditures: (Exhibit B-1)

A summary statement of general fund receipts and expenditures for the fiscal year ended December 31, 1976, made up in accordance with the uniform classification of accounts, is included in Exhibit B-1.

Revenue Sharing Fund:Statement of Revenue, Expenditures and Fund Balance: (Exhibit B-2)

The fiscal activity in the Revenue Sharing Fund account during the year is disclosed in Exhibit B-2.

As indicated therein, the Fund balance at December 31, 1976 is \$15.

GENERAL COMMENTSViolation of R.S.A. 76:10 and 76:12:

During the course of our audit, it was noted that both the property and resident tax warrant lists were prepared by the tax collector instead of by the selectmen. Not only does this course of action lack

June 27, 1977

internal control but it is in direct violation of statutes whereby the selectmen are mandated to prepare the lists of property and resident taxes assessed by them and deliver same to the collector of taxes. The applicable statutes are quoted below.

"76:10 Selectmen's Lists and Warrant. A list of all property taxes by them assessed shall be made by the selectmen under their hands, with a warrant under their hands and seal, directed to the collector of such town, requiring him to collect the same..."

"76:12 List of Resident Taxes. Before June first in each year, unless the time therefore is extended by the commissioner of revenue administration, the selectmen of towns and the assessors of cities shall commit to the collector of taxes a warrant, under their hands and seal, together with a list of resident taxes by them assessed, directing the collector to collect the same and to pay the amount collected to the treasurer at such times as may be therein prescribed,"

We recommend that the tax collector cease to prepare the warrant lists thereby allowing the above mentioned statutes to be implemented by the responsible officials.

AUDIT PROCEDURE

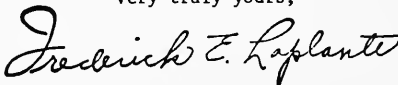
The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

Conclusion:

The provisions of Chapter 71-A, Section 21, require that the auditors' summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the Town of Clarksville. Publication of the Exhibits contained in this audit report is optional at the discretion of the Board of Selectmen. This letter, however, must be published in its entirety.

We extend our thanks to the officials of the Town of Clarksville for their assistance during the course of the audit.

Very truly yours,



Frederick E. Laplante
Director

MUNICIPAL SERVICES DIVISION
DEPARTMENT OF REVENUE ADMINISTRATION



State of New Hampshire
Department of Revenue Administration
Concord, 03301

Lloyd A. Price
Commissioner

MUNICIPAL SERVICES DIVISION
FREDERICK E. LAPLANTE
Director

June 27, 1977

CERTIFICATE OF AUDIT

This is to certify that we have examined and audited the accounts and records of the Town of Clarksville for the fiscal year ended December 31, 1976.

Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

In our opinion, the accompanying balance sheet and statements of sources of revenues and expenditures present fairly the financial condition of the Town of Clarksville at December 31, 1976, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applicable to governmental entities, applied on a basis consistent with that of the preceding fiscal year.

Respectfully submitted,
Frederick E. Laplante

Frederick E. Laplante
Director
MUNICIPAL SERVICES DIVISION
DEPARTMENT OF REVENUE ADMINISTRATION

FEL:ch



State of New Hampshire
Department of Revenue Administration
Concord, 03301

Lloyd M. Price
Commissioner

MUNICIPAL SERVICES DIVISION
FREDERICK E. LAPLANTE
Director

March 7, 1977

SUMMARY OF FINDINGS AND RECOMMENDATIONS

Board of Selectmen
Town Office
Clarksville, N. H. 03592

Gentlemen:

Submitted herewith is the report of an examination and audit of the accounts of the Town of Clarksville for the fiscal year ended December 31, 1975. This examination was made by this Division in accordance with the vote of the Town. Exhibits as hereafter listed are included as part of the report.

One of the enclosed reports must be given to the Town Clerk for retention as part of the towns permanent records.

SCOPE OF AUDIT

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Town Clerk and Trustees of Trust Funds. The records of Stanley Bunnell, Tax Collector were audited for the period March 5, 1975 to December 31, 1975. The records of Lenora G. Hurlbert, Tax Collector for the period January 1, 1975 to March 4, 1975 were audited at a previous date and a report submitted at that time.

FINANCIAL STATEMENTS

General Fund:

Comparative Balance Sheets - As of December 31, 1974 and December 31, 1975:
(Exhibit A-1)

Comparative balance sheets which disclose the financial

condition of the general fund as of December 31, 1974 and December 31, 1975 are presented in Exhibit A-1. As indicated therein, the Current Surplus of the town increased by \$6,139 in 1975, from \$9,835 to \$15,974.

Analysis of Change in Current Financial Condition: (Exhibit A-2)

An analysis of the change in current financial condition of the town during the year is made in Exhibit A-2, with the factor which caused the change indicated therein. This was as follows:

Increase in Current Surplus:

Net Budget Surplus	\$6,139
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Comparative Statements of Appropriations and Expenditures - Estimated and Actual Revenues: (Exhibits A-3 and A-4)

Comparative statements of general fund appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1975, are presented in Exhibits A-3 and A-4. As indicated by the Budget Summary (Exhibit A-4), a revenue surplus of \$6,822, less a net overdraft of appropriations of \$683, resulted in a net budget surplus of \$6,139.

TREASURER

General Fund:

Summary Statement of Receipts and Expenditures: (Exhibit B-1)

A summary statement of general fund receipts and expenditures for the fiscal year ended December 31, 1975, made up in accordance with the uniform classification of accounts, is included in Exhibit B-1.

Revenue Sharing Fund:

Statement of Revenue, Expenditures and Fund Balance: (Exhibit B-2)

The fiscal activity in the Revenue Sharing Fund account during the year is disclosed in Exhibit B-2.

As indicated therein, the sum of \$2,507 remains as unappropriated funds at December 31, 1975.

AUDIT PROCEDURE

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

Town of Clarksville

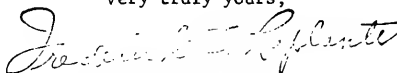
March 7, 1977

Conclusion:

The provisions of Chapter 71-A, Section 21, require that the auditors' summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the Town of Clarksville. Publication of the Exhibits contained in this audit report is optional at the discretion of the Board of Selectmen. This letter, however, must be published in its entirety.

We extend our thanks to the officials of the Town of Clarksville for their assistance during the course of the audit.

Very truly yours,



Frederick E. Laplante
Director

MUNICIPAL SERVICES DIVISION
DEPARTMENT OF REVENUE ADMINISTRATION

FEL:sf



Lloyd A. Price
Commissioner

State of New Hampshire
Department of Revenue Administration
Concord, 03301

MUNICIPAL SERVICES DIVISION
FREDERICK E. LAPLANTE
Director

March 7, 1977

CERTIFICATE OF AUDIT

This is to certify that we have examined and audited the accounts and records of the Town of Clarksville for the fiscal year ended December 31, 1975.

Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as were considered necessary in the circumstances.

In our opinion, the accompanying balance sheet and statements of sources of revenues and expenditures present fairly the financial condition of the Town of Clarksville at December 31, 1975, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles applicable to governmental entities, applied on a basis consistent with that of the preceding fiscal year.

Respectfully submitted,

Frederick E. Laplante
Director

MUNICIPAL SERVICES DIVISION
DEPARTMENT OF REVENUE ADMINISTRATION

FEL:sf



State of New Hampshire
Department of Revenue Administration
Concord, 03301

Lloyd A. Price
Commissioner

April 20, 1977

MUNICIPAL SERVICES DIVISION
FREDERICK E. LAPLANTE
Director

LETTER OF TRANSMITTAL

Board of Selectmen
Town Office
Clarksville, New Hampshire

Gentlemen:

Submitted herewith is the report of an examination and audit of the accounts of Stanley Bunnell, Tax Collector, for the period January 1, 1977 to March 8, 1977, which was made in accordance with the provisions of RSA 41:36. Exhibits as hereafter listed are included as part of the report.

One of the enclosed audit reports must be given to the Town Clerk to be retained as part of the permanent records.

AUDIT PROCEDURE

Verification of uncollected and unredeemed taxes was made by mailing notices to delinquent taxpayers as indicated by the Collector's records. The amounts of uncollected and unredeemed taxes as indicated in this report are therefore subject to any changes which may be necessitated by the return of verification notices.

Conclusion:

The provisions of Chapter 71:A, Section 21, require that the auditors' summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the Town. Publication of the exhibits contained in this audit report is optional at the discretion of the Board of Selectmen. This letter, however, must be published in its entirety.

Very truly yours,

Frederick E. Laplante
Director

DIVISION OF MUNICIPAL SERVICES
DEPARTMENT OF REVENUE ADMINISTRATION

FEL:nl

COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

	Approp. Forwarded 1976	Approp. 1977	Total Amount Available	Expendi- tures	Unex- pended	Balances O'Drafts	Approp. Forwarded to 1978
Town Off. Salaries		1,400.00	1,400.00	1,912.64		512.64	
Town Off. Expenses		1,600.00	1,600.00	1,565.95	34.05		
Elections & Registrations		500.00	500.00	389.59	110.43		
Town Hall & Other Bldgs.		1,200.00	1,200.00	994.37	205.63		
N. H. Municipal Assoc.		200.00	200.00	200.00			
State Audit		500.00	500.00	1,089.02		589.02	
Fire Dept.		500.00	500.00	533.00		33.00	
Insurance		800.00	800.00	770.00	30.00		
Damages & Legal Exp.		125.00	125.00	35.00	90.00		
Vital Statistics		5.00	5.00	1.50	3.50		
Town Dump		500.00	500.00	500.00			
Upper Conn. Valley Hosp.		200.00	200.00	200.00			
Northern Coos Comm.							
Health Assoc.	100.00	100.00	200.00	200.00			
Ambulance Dist. A-1	180.00	155.00	335.00	335.00			
Upper Conn. Valley Mental Health Assoc.		100.00	100.00	100.00			

	Approp. Forwarded 1976	Approp. 1977	Total Amount Available	Expendi- tures	Unex- pended	Balances O'Drafts	Approp. Forwarded to 1978
HighwaysTown Maint.							
Summer		3,000.00	3,000.00	3,030.60			
Winter		12,000.00	12,000.00	11,738.13	261.87	30.60	
Chloride		300.00	300.00	308.00		8.00	
Gen. Exp. Highway Dept.		750.00	750.00	257.90	492.10		
Duncan Fund	587.11		4,092.77	3,849.45	243.32		243.32
T.R.A.		306.12	306.12	306.12			
Cemeteries		450.00	450.00	417.62	32.38		
Cemetery Special Appr.	150.00		150.00	107.88	42.12		42.12
Int. on Temp. Loans	377.00	175.00	552.00	739.99		187.99	
North Country Council		185.00	185.00	185.00			
Painting Town Lines	200.00		200.00	136.40	63.60		63.60
Filing Cabinet							
Revenue Sharing		531.00	531.00	531.00			
	1,594.11	25,582.12	30,681.89	30,434.14	1,609.00	1,361.25	349.04

FINANCIAL REPORT

BALANCE SHEET

— ASSETS —

Cash:

In hands of Treasurer	\$65,601.12	
In hands of Officials, Rev. Sharing	4,499.52	
	<hr/>	
Total		\$70,100.64

Unredeemed Taxes:

Levy of 1976	453.04	
Levy of 1975	569.81	
	<hr/>	
Total		1,022.85

Uncollected Taxes:

Levy of 1977, Including Resident Taxes	20,345.85	
Levy of 1976	554.81	
	<hr/>	
Total		20,900.66

TOTAL ASSETS		<hr/> \$92,024.15
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Current Surplus, Dec. 31, 1977	\$ 5,531.10	
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— LIABILITIES —

Accounts Owed by the Town:

Unexpended Balances of Special Appropriations	\$ 105.72
Unexpended Revenue Sharing Funds	4,499.52
Due to State: 2% - Bond & Debt Retirement Taxes - (Uncollected \$1,422.89) (Collected - not re- mitted to State Treas. - \$1,203.30)	2,626.19
Yield Tax Deposits (Escrow Acc't)	3,613.00
School District Tax Payable	75,405.30

Other Liabilities:

Balance in Duncan Fund	\$ 243.32	
	<hr/>	
Total Accounts Owed by the Town		\$86,493.05
Current Surplus		5,531.10
		<hr/>
GRAND TOTAL		\$92,024.15

RECEIPTS AND PAYMENTS**— RECEIPTS —****Current Revenue:****From Local Taxes:**

Property Taxes, Current Yr. 1977	\$73,742.32	
Resident Taxes, Current Yr. 1977	1,230.00	
Yield Taxes, Current Yr. 1977	2,253.07	
	<hr/>	
Total Current Yr.'s Taxes Collected and Remitted		\$77,225.39
Property Taxes and Yield Taxes - Previous Years		45,829.52
Resident Taxes, Previous Years		160.00
Interest received on Delinq. Taxes		671.43
Penalties		12.00
Tax Sales redeemed		943.74

From State:

For Class V Highway Maint.	3,505.66
For State Aid Const. - Refund	
Unexpended, West Rd. Project	250.48
Highway Subsidy	3,829.29
Interest & Dividends Tax	64.73
Savings Bank Tax	73.16
Meals and Rooms Tax	1,515.24
Reimb. a-c Bs. Profits Tax	453.28
All other receipts from state	
Dam Tax - 3500.00;	.
In Lieu of Taxes - 4345.49	7,845.49

From Local Sources, Except Taxes:

Dog Licenses	88.00
Bs. Licenses, Permits & Filing Fees	34.00

Motor Vehicle Permits	6,098.00
Total Current Revenue Receipts	<u>\$148,699.41</u>

Receipts Other Than Current Revenue:

Proceeds of Tax Anticipation Notes	\$15,000.00	
Refunds	23.20	
Yield Tax Security Deposits	2,040.00	
Revenue Sharing	3,010.00	
Revenus Sharing Acct. Withdrawal	531.00	
		<hr/>
Total Receipts Other Than Current Revenue		20,604.20
		<hr/>
Total Receipts from all Sources		\$169,303.61
Cash on hand, Jan. 1, 1977		46,381.13
		<hr/>
GRAND TOTAL		\$215,684.74

— PAYMENTS —

Current Maintenance Expenses:

General Government:

Town Officers salaries	\$ 1,912.64
Town Officers expenses	2,654.97
Election & Reg. expenses	389.57
Expenses town hall and other town buildings	994.37

Protection of Persons and Property:

Fire Dept., incl. forest fires	533.00
Insurance	770.00

Health:

Health Dept., incl. hospitals and ambulance	835.00
Vital Statistics	1.50
Town Dumps and garbage removal	500.00

Highways and Bridges:

Town Road Aid & Duncan Fund	4,155.57
Town Maintenance: Summer \$3030.60)	
(Winter \$11,738.13)	14,768.73

Gen. Exp. of Highway Dept.	257.90
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Public Service Enterprises:

Cemeteries - 417.62, Special Approp. 107.88	525.50
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Unclassified:

Deposits in Rev. Sharing Acct.	3,010.00
Damages and Legal expenses	35.00
Adv. & Regional Assoc.	385.00
Taxes bought by town	662.64
Discounts, Abatements & refunds	544.98

Total Current Maintenance Exp.	\$ 32,936.37
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Debt Service:

Interest on Debt:

Paid on tax anticipation notes	739.99
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Total Interest Payments	739.99
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Principal of Debt:

Payments on Tax Anticipation Notes	30,000.00
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Total Principal Payments	30,000.00
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Capital Outlay:

Painting Town Lines	136.40
New Equip. - Highway, Rev. Sharing	531.00

Total Outlay Payments	667.40
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**Payments to Other Governmental
Divisions:**

Payments to State a-c 2% Bond & Debt Retirement Taxes	1,116.96
Taxes Paid to County	11,092.95
Payments to School Districts	
1976 - \$69,529.95	
1977 - \$ 4,000.00	73,529.95

Total Payments to Other Gov't. Div.	85,739.86
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Total Payments for all Purposes	\$150,083.62
Cash on hand Dec. 31, 1977	65,601.12
	<hr/>
GRAND TOTAL	\$215,684.74

CERTIFICATE

This is to certify that the information contained in this report was taken from official records and is complete to the best of our knowledge and belief.

February 2, 1978

William B. Fuller Jr.
 Leslie Beal
 Donald McKinnon, Sr.

Wilma Bunnell, Treasurer

TOWN CLERK'S REPORT

Vehicle Registrations	\$ 6,098.00	
Dog Licenses	88.00	
Filing Fees	13.00	
	<hr/>	
Total Collections		\$ 6,199.00
Paid to Treasurer		\$ 6,199.00

SCHEDULE OF TOWN PROPERTY

Description	Value
Town Hall, Lands and Buildings	\$25,000.00
Furniture and Equipment	1,500.00
Fire Department, Equipment	300.00
Highway Department, Equipment	500.00
	<hr/>
TOTAL	\$27,300.00

REPORT OF TAX COLLECTOR

FOR CURRENT YEAR'S LEVY SUMMARY OF WARRANTS PROPERTY, RESIDENT AND YIELD TAXES LEVY OF 1977

	— DR. —	
Taxes Committed to Collector:		
Property Taxes	\$86,746.66	
Resident Taxes	1,300.00	
	<hr/>	
Total Warrants		\$88,046.66
 Yield Taxes		 10,311.35
 Added Taxes:		
Resident Taxes	40.00	
	<hr/>	
		40.00
 Penalties Collected on Resident Taxes:		
		1.00
		<hr/>
TOTAL DEBITS		\$98,399.01

— CR. —

Remittances to Treasurer:	
Property Taxes	\$73,742.32
Resident Taxes	1,230.00
Yield Taxes	2,253.07
Penalties on Resident Taxes	1.00
	<hr/>
	\$77,226.39
 Abatements Made During Year:	
Property Taxes	\$ 796.77
Resident Taxes	30.00
	<hr/>
	\$ 826.77

**Uncollected Taxes —
December 31, 1977
(As Per Collector's List)**

Property Taxes	\$12,207.57	
Resident Taxes	80.00	
Yield Taxes	8,058.28	
	<hr/>	\$20,345.85

TOTAL CREDITS	<hr/>	\$98,399.01
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**SUMMARY OF WARRANTS
PROPERTY, RESIDENT AND YIELD TAXES
LEVY OF 1976**

— DR. —

**Uncollected Taxes — As
of January 1, 1977:**

Yield Taxes	\$ 5,445.77	
Property Taxes	40,894.17	
Resident Taxes	190.00	
	<hr/>	\$46,529.94

Added Taxes:

Resident Taxes	\$ 30.00	
	<hr/>	\$ 30.00

Overpayments:

a/c Property Taxes	\$ 67.61	
	<hr/>	\$ 67.61

**Interest Collected on
Delinquent Property
Taxes:**

558.12

**Penalties Collected on
Resident Taxes:**

11.00

TOTAL DEBITS	<hr/>	\$47,196.67
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- CR. -

**Remittances to Treasurer
During Fiscal Year Ended
December 31, 1977:**

Property Taxes	\$40,845.36
Resident Taxes	160.00
Yield Taxes	4,966.71
Interest Collected	
During Year	558.12
Penalties on Resident	
Taxes	11.00

\$46,541.19

**Abatements Made
During Year:**

Property Taxes	\$	90.67
Resident Taxes		10.00

100.67

**Uncollected Taxes -
December 31, 1977
(As Per Collector's List)**

Yield Taxes	\$ 479.06
Property Taxes	25.75
Resident Taxes	50.00

554.81

TOTAL CREDITS

\$47,196.67

SUMMARY OF WARRANTS
PROPERTY, RESIDENT AND YIELD TAXES
LEVY OF 1975

- DR. -

Uncollected Taxes — As
of January 1, 1977:

Property Taxes	\$ 597.28
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\$ 597.28

**Interest Collected on
Delinquent Property
Taxes:**

2.00

TOTAL DEBITS

\$ 599.28

— CR. —

**Remittances to Treasurer
During Fiscal Year Ended
December 31, 1977:**

Property Taxes	\$ 17.45
Interest Collected During Year	2.00

\$ 19.45

**Abatements Made
During Year:**

Property Taxes	\$ 10.02
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\$ 10.02

**Uncollected Taxes —
December 31, 1977:
(As per Collector's List)**

Property Taxes	\$ 569.81
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\$ 569.81

TOTAL CREDITS

\$ 599.28

SUMMARY OF TAX SALES ACCOUNTS
FISCAL YEAR ENDED DECEMBER 31, 1977

— DR. —

	Tax Sales on Account of Levies of:		
	1976	1975	1974
(a) Balance of Unredeemed Taxes - Jan. 1, 1977		\$ 981.23	\$ 322.72
(b) Taxes Sold to Town During Current Fiscal Year	\$ 662.64		
Interest Collected After Sale	4.17	41.65	65.49
TOTAL DEBITS	\$ 666.81	\$ 1,022.88	\$ 388.21

— CR. —

Remittances to Treasurer During Year:			
Redemptions	\$ 209.60	\$ 411.42	\$ 322.72
Interest & Costs After Sale	4.17	41.65	65.49
Unredeemed Taxes - Dec. 31, 1977	453.04	569.81	
TOTAL CREDITS	\$ 666.81	\$ 1,022.88	\$ 388.21

TREASURER'S REPORT

Cash on Hand, January 1, 1977	\$ 46,381.13
Received from Tax Collector	124,842.08
Received from other sources	44,461.53
	<hr/>
	\$215,684.74
Total Payments	150,083.62
	<hr/>
Bal. on Hand, December 31, 1977	\$ 65,601.12

SUMMARY OF RECEIPTS

Barbara Carleton, Tax Collector:

Property Taxes & Interest	\$ 80,906.07
Yield Taxes & Interest	7,219.78
Resident Taxes & Penalties	1,283.00

Stanley Bunnell, Tax Collector

Property Taxes, & Interest	35,314.23
Resident Taxes & Penalties	119.00

Barbara Carleton, Town Clerk

Motor Vehicle Permits	6,098.00
Dog Licenses	88.00
Filing Fees	13.00

State of New Hampshire

Tax on Dam	3,500.00
N. H. Water Resources Board in lieu of taxes	4,345.49
N. H. Highway Fund	3,829.29
Unexpended Share, West Road Project	250.48
N. H. Duncan Fund	3,505.66
N. H. Business Profits Tax	453.28
N. H. Savings Bank Tax	73.16
N. H. Interest & Dividends Tax	64.73
Rooms & Meals Tax	1,515.24
United States Revenue Sharing	3,010.00
Revenue Sharing Savings Account	531.00

Town

First Colebrook Bank, Temporary Loan	15,000.00
Pistol Permits	12.00

Subdivision Permits	9.00
Timber Tax Deposits	2,040.00
Use of Town Hall	100.00
Town of Pittsburg, UCC Cards Refund	13.20
Overpayment on check	10.00

REVENUE SHARING REPORT

Total Available Funds, Jan. 1, 1977	\$ 1,904.20
Total Payments Received	
Including Anti-Recession Funds 1977	3,010.00
Interest Received 1977	116.32

TOTAL	\$ 5,030.52
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Total Withdrawals	531.00
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\$ 4,499.52

Encumbent Funds - Oil Burner	\$ 400.00
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Appr. 1974 Town Meeting Art. 13 for Highways (Expended, but not withdrawn)	1,068.00
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Deposited in error in Rev. Sharing Savings Acct. Anti Recession Funds	397.00
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1,865.00

Balance Unencumbered Funds Dec. 31, 1977	
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\$ 2,634.52

WILMA BUNNELL, Treas.

SUMMARY OF PAYMENTS

Town Officers Salaries		\$ 1,912.64
Town Officers Expenses		1,565.95
Election & Registrations		389.57
Town Hall & Other Bldgs.		994.37
Fire Protection		533.00
Insurance		770.00
Health & Sanitation		1,336.50
Highways:		
Summer	\$ 3,030.60	
Duncan Fund	3,849.45	
Winter	11,738.13	
Gen. Exp.	257.90	
T.R.A.	306.12	
	<hr/>	19,182.20
Cemeteries	417.62	
Cemeteries - Spec. Approp.	107.88	
	<hr/>	525.50
Unclassified		4,591.96
Debt Service		30,000.00
Interest		785.65
Capital Expenditures		667.40
Payments to other Government Divisions		86,828.88
		<hr/>
		\$150,083.62

STATEMENT OF PAYMENTS

Detail 1, Town Officers Salaries

William B. Fuller Jr.	\$ 450.96
Robert Elsemiller	321.12
Donald McKinnon, Sr.	416.67
Leslie Beal	96.15
Barbara Carleton	455.00
Wilma Bunnell	130.20
Almon Young	42.54
	<hr/>
	\$ 1,912.64

Detail 2, Town Officers Expenses

William B. Fuller, Jr., Phone calls, Postage, etc.	\$ 66.01
Barbara Carleton, M.V. Registrations, Dog Licenses and Supplies	593.73
U. S. Postal Service - Stamps	27.17
News & Sentinel, Notices	42.64
Warren A. Bartlett, Register of Deeds, Property Cards	69.87
M/S Printing, Town Reports & Reg. Cards	382.10
Brown & Saltmarsh, Supplies	108.89
Colebrook Office Supply, Supplies	58.83
Homestead Press, Tax Bills	46.22
Louise Elsemiller, Inventories	20.00
Almon Young, Mileage	9.22
Dow Manufacturing Co., Dog Tags	10.15
Peter Foscett, Mileage	25.68
Branham Publishing Co., Auto Ref. Book	14.75
N. H. City & Town Clerks Assoc.	10.00
Wilma Bunnell, Postage & Supplies	28.99
Joanne Carlson, Mileage, Town Clerk's Meeting	5.60
The Balsams, Tax Collectors Meeting	7.00
Probate Court, Coos County, List of Deceased Persons	.10
Dept. of Revenue Administration, Property Cards	6.75
N. H. Municipal Assoc., Selectmen's Handbooks	20.00
N. H. Tax Collectors Assoc.	10.00
Treas., State of N. H., Boat Forms	2.25
	<hr/>
	\$ 1,565.95

Detail 3, Elections & Registration

Gladys Ricker, Supervisor	\$ 39.95
Evelyn McKinnon, Supervisor	36.80
Bessie Furgerson, Supervisor	38.80
Bertina Bachelder, Ballot Clerk	27.60
Ruth Emery, Ballot Clerk	27.60
May Heath, Moderator	27.60
News & Sentinel, Notices, Ballots, Checklists	154.97
Evans Printing Co., Voter Reg. Cards	6.25
Gilman Ladd, Police Services at Town Meeting	30.00
	<hr/>
	\$ 389.57

Detail 4, Town Hall and Other Buildings

Colebrook Oil Co., Heating Oil	\$ 524.12
Public Service Co. of N. H., Elec.	282.17
Bessie Furgerson, Cleaning & supplies	35.21
Wilman Furgerson, Janitor Services and Bulletin Board	58.40
Donald McKinnon, Sr., Cement for steps	4.95
P. A. Hicks & Sons, Cement for steps	49.70
L. Parkhurst & Sons, Materials, Bulletin Board	39.82
	<hr/>
	\$ 994.37

Detail 5, Fire Protection

Beecher Falls Vol. Fire Dept.	\$ 160.00
Pittsburg Fire Dept.	62.00
Colebrook Fire Dept.	311.00
	<hr/>
	\$ 533.00

Detail 6, Insurance

Andrew George Agency, Inc., Workmans Comp.	\$ 363.00
Town Officers Bonds	120.00
Concord Gen. Mutual Ins., Fire & Comprehensive	208.00
Marshall & Kent, Fire Ins.	79.00
	<hr/>
	\$ 770.00

Detail 7, Health and Sanitation

Town of Pittsburg, Dump	\$ 500.00
Upper Conn. Valley Hospital, 1977 Approp.	200.00
Ambulance Dist. A-1, 1976 Appr. \$180.00; 1977 Appr. \$155.00	335.00
Northern Coos Community Health Assoc. 1976 Appr. \$100.00; 1977 Appr. \$100.00	200.00
Upper Conn. Valley Mental Health Service, 1977	100.00
Vital Statistics	1.50
	<hr/>
	\$ 1,336.50

Detail 8, Highways – Albert Biron, Road Agent

Summer Maintenance:

Albert Biron, Truck and Labor	\$ 1,515.75
Curtis Keezer, Truck, Tractor, Labor	360.25
Michael Biron, Labor	17.50
Almon Young, Truck, Tractor, Gravel	459.60
Rick Buntenbach, Labor	11.75
Rick Gohlke, Labor	11.75
St. Regis Paper Co., Use of Rock Rake	30.00
Robert Elsemiller, Gas	5.00
Wayne Dorman, Grader	288.00
Donald McKinnon, Jr., Lime Sower	18.00
Donald Biron, Labor	5.00
Brooks Agway, Chloride	308.00
	<hr/>
Selectmen's Payments	\$ 3,030.60
Less overpayment Check No. 149	10.00
	<hr/>
Road Agents Payrolls	\$ 3,020.60

Duncan Fund:

Albert Biron, Truck & Labor	\$ 1,236.10
Curtis Keezer, Truck, Tractor, Labor	313.50
Francis Biron, Labor	37.50
Michael Biron, Labor	60.00
Thomas Dorman, Jr., Backhoe	119.00
Dave Thompson, Truck	160.00
Claude Wheeler, Gravel	91.30
Gilles Rancourt, Trucks	271.20
Louis Rancourt & Sons, Truck	52.80
Wayne Dorman, Grader	502.00

Almon Young, Truck	74.25
St. Regis Paper Co., Bal. due on Bridge	700.00
Tom Dorman, Truck & Grader	99.70
Walter Dorman, Truck	15.60
Town of Pittsburg, Rock Rake	40.00
Gaston LaFlamme, Truck	76.50

\$ 3,849.45

Unexpended Balance 1976	\$ 587.11
Rec. from State 1977	3,505.66

Total Available \$ 4,092.77

Balance Fund \$ 243.32

Winter Roads:

Darwin Brooks, Jr., Bal. due on Contract	\$ 7,664.19
Int. Salt Co., Salt & Winter Sand	264.59
Brooks Agway, Plastic, Winter Sand	85.75
Claude Wheeler, Sand & Screen, Winter Sand	121.10
Dave Thompson, Truck, Bulldozer, Winter Sand	221.00
Gilles Rancourt, Trucks, Winter Sand	448.00
Curtis Keezer, Truck & Labor, Winter Sand	105.00
Albert Biron, Truck & Labor, Winter Sand	80.50
Albert Biron, Truck & Labor Plowing & Sanding	626.00
Curtis Keezer, Trucks, Plowing & Sanding	2,122.00

\$11,738.13

General Expenses, Highway Dept.

R. C. Hazelton Co., Sander Parts	\$ 124.73
Poutre's Hardware, Bolts	4.68
Brooks Agway, Shovels, Axe & Brush Cutter	35.49
James Ricker, Tractor	25.00
Tony Hartwell, Work on Sander	58.00
Bud Hill, Rent on Pump	10.00

\$ 257.90

Town Road Aid:

Town's Share	\$ 306.12
Bal. from 1976	1,660.99
State's Share 1977	2,040.81

Total Available \$ 4,007.92

Labor	\$ 912.90
Equipment	2,259.70
Materials	834.92
	<hr/>
	\$ 4,007.52

Detail 9, Cemeteries

Cheryl Carney, Mower & Labor	\$ 225.00
Curtis Keezer, Truck & Labor	82.50
Kathy Keezer, Labor	27.50
Almon Young, Loam	5.00
Lambert's, Paint and thinner	19.86
L. Parkhurst & Sons, Paint & Brushes	47.76
Dale Carney, Labor	10.00
	<hr/>
	\$ 417.62

Special Approp. — \$150.00	
P. A. Hicks & Sons, Bricks	\$ 30.38
Cheryl Carney, Labor	40.00
Curtis Keezer, Labor	37.50
	<hr/>
	\$ 107.88

Detail 10, Unclassified

Deposits to Revenue Sharing Savings Acct.	\$ 3,010.00
Willie Judd, Abatement Prop. Tax	37.58
Raymond Dobens	15.00
Stewart & Bertina Bachelder	61.30
John and Marion Graichen	122.60
Floyd and Ruth Emery	122.60
Town of Pittsburg	183.44
Frederick J. Harrigan	35.00
Taxes Bought by Town	619.44
N. H. Municipal Assoc.	200.00
North Country Council	185.00
	<hr/>
	\$ 4,591.96

Detail 11, Debt Service

First Colebrook Bank	
1976 Tax Anticipation Note	\$15,000.00
1977 Tax Anticipation Note	15,000.00
	<hr/>
	\$30,000.00

Detail 12, Interest

First Colebrook Bank	
1976 Tax Anticipation Notes	\$ 376.66
1977 Tax Anticipation Notes	363.33
Interest on Tax Sale	43.20
Interest on Abatements	2.46
	<hr/>
	\$ 785.65

Detail 13, Capital Expenditures

Fireproof Filing Cabinet, Rev. Sharing	\$ 531.00
Painting Town Lines	136.40
	<hr/>
	\$ 667.40

Detail 14, Payments to Other Government Divisions

Treas., Coos County, County Tax	\$11,092.95
Treas., State of N. H., Audits & Reports	1,089.02
Treas., State of N. H., Bonds & Debt	
Retirement Tax	1,116.96
Clarksville School District	
1976 — \$69,529.95	
1977 — 4,000.00	73,529.95
	<hr/>
	\$86,828.88

REPORT OF THE TRUST FUNDS

OF THE TOWN OF CLARKSVILLE, N. H. ON DECEMBER 31, 1977

Purpose of Trust Fund: Cemetery

How Invested: First Colebrook Bank

Date of Creation	Name of Trust Fund	Balance Beginning Year	Balance End Year	Income During Year	Balance End Year
1909	Sara Keysar Trust fund	200.00	200.00	22.34	460.87
1962	J. Ruel Gathercole Trust Fund	200.00	200.00	10.37	213.87

CERTIFICATE:

This is to certify that the information contained in this report is complete and correct to the best of our knowledge and belief.

January 19, 1978

CURTIS C. KEEZER, Trustee

AUDITORS' REPORT

February 9, 1978

Office of the Selectmen
Town of Clarksville
Pittsburg, N. H. 03592

Dear Sirs:

We have completed the audit of the Town of Clarksville's accounts.
We are satisfied that these accounts are in order.

Respectfully,

ROSEMARY F. SCHANZ
DIANE FULLER

REPORT OF DISTRICT FIRE CHIEF AND TOWN FOREST FIRE WARDEN

Forest fire control in New Hampshire is a joint state and town/city responsibility (RSA 224).

The Director, Division of Forests and Lands (State Forester) appoints a forest fire warden and several deputy forest fire wardens in each town/city upon the recommendations of local authorities.

The local forest fire warden is responsible for forest fire prevention and suppression activities in his town. He regulates the kindling of outside fires when the ground is not covered with snow by the issuance of written permits only when conditions are safe. He is responsible for suppression with the town/city and state sharing the cost. Suppression costs in excess of $\frac{1}{4}$ of 1% of the assessed valuation of the town are assumed by the state.

The state provides training for the local organization and helps coordinate activities between towns/cities. The state also supports local forces with backup personnel, equipment, and supplies for suppression and prevention.

This combination of state and local cooperation, started in 1893, works well, for New Hampshire has enjoyed one of the smallest acreage losses due to forest fires in the United States for the past 25 years.

1977 Forest Fire Statistics

	No. of Fires	No. of Acres Burned
State	1,091	2,386
District	9	24
Town	0	0
BURNHAM A. JUDD		RUDOLPH SHATNEY
District Fire Chief		Forest Fire Warden

1976 - 1977

REPORT OF

**CLARKSVILLE SCHOOL DISTRICT
OFFICERS**

Moderator
RONALD CHAPPELL

Clerk
KATHY KEEZER

Treasurer
KATHY KEEZER

Auditor
JUDITH KIDDER

School Board

BERTRAND MONGEAU, Chrm.	Term Expires 1978
LOUIS LEMIEUX	Term Expires 1979
ANTON SCHANZ	Term Expires 1980

Superintendent of Schools
STEPHEN E. DEHL

Business Administrator
PERLEY E. DAVIS

CLARKSVILLE SCHOOL DISTRICT
SPECIAL WARRANT
THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the Clarksville School District in the Town of Clarksville qualified to vote in District Affairs:

You are hereby notified to meet at the Clarksville Town Hall in said District on Tuesday, the 14th day of March, 1978, to act upon the following subject: (Polls will be open at 10 o'clock in the morning until 6 o'clock in the evening.)

1. To bring in your ballots for the election of School District Officers to be elected by ballot for the School District of Clarksville for the ensuing year (s).

Given under our hands at said Clarksville this 27th day of February, 1978.

BERTRAND MONGEAU, Chrm.
LOUIS LEMIEUX
ANTON SCHANZ
Clarksville School Board

A true copy of warrant — attest:

BERTRAND MONGEAU, Chairman
LOUIS LEMIEUX
ANTON SCHANZ
Clarksville School Board

CLARKSVILLE SCHOOL DISTRICT

WARRANT

THE STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Clarksville qualified to vote in District affairs:

You are hereby notified to meet at the Town Hall in said District on Monday, the 13th day of March, 1978 at 8 o'clock in the evening to act upon the following subjects:

1. To determine and appoint the salaries of the School Board and Truant Officer and fix compensation of any other Officers or Agents of the District.
2. To hear the reports of Agents, Auditors, Committees, or Officers chosen and pass any vote relating thereto.
3. To see if the District will vote to raise and appropriate a deficit amount in addition to the original appropriation for 1977-78, a sum of \$13,985.12, to be made available to the School District prior to July 1, 1978 in order to meet unanticipated obligations caused by an increased number of pupils being tuitioned.
4. To see if the District will vote to authorize the School Board to make application for and to accept, on behalf of the District, any or all grants of offers for educational purposes which may now or hereafter be forthcoming from the State of New Hampshire and/or the United States.
5. To see what sum of money the District will vote to raise and appropriate for the support of schools, for the payment of salaries for School District Officials and Agents, and for the payment of the statutory obligations of the District.
6. To transact any other business that may legally come before this meeting.

Given under our hands at said Clarksville this 24th day of February, 1978.

BERTRAND MONGEAU, Chrm.
LOUIS LEMIEUX
ANTON SCHANZ
Clarksville School Board

A true copy of warrant — attest:

BERTRAND MONGEAU, Chairman

LOUIS LEMIEUX

ANTON SCHANZ

Clarksville School Board

**PROCEEDINGS OF SCHOOL
DISTRICT MEETING**

MARCH 8, 1977

**The School District of Clarksville
County of Coos
State of New Hampshire**

A legal meeting of the inhabitants of the School District of Clarksville was held at the Town Hall in Clarksville the 8th day of March, 1977.

Art. 1. The election results were as follows by ballot:

School Moderator (1 yr.)	Ronald Chappell
School Clerk (1 yr.)	Marjorie Chappell
School Treasurer (1 yr.)	Kathy Keezer
School Board (3 yrs.)	Tony Schanz
School Auditor	Judith Kidder

Art. 2. It was motioned by Donald McKinnon to have the school salaries remain the same as they have been. It was seconded by Bertina Bachelder. Vote: 19 yes, 2 no.

Art. 3. There were no Committee, Auditor or Agents reports.

Art. 4. The AREA concept question was settled by a separate ballot. It passed with 71 yes and 24 no votes.

Art. 5. It was moved by John Graichen to authorize the school board to make application for and to accept on behalf of the District, any or all grants or offers for educational purposes which may now or hereafter be forthcoming from the State of New Hampshire and/or the United States. It was seconded by Jacqueline Purrington and the vote was 14 yes and none opposed.

Art. 6. The budget was read and discussed. Robert Elsemiller motioned that the school district vote to raise and appropriate for the support of schools, for the payment of salaries for school district officials and agents and for the payment of the statutory obligations of the District the sum of \$80,292. Ray Dobens seconded the motion and the vote was 26 yes and none opposed.

Art. 7. There was no other legal business to be transacted, the meeting was adjourned at 2:45 P.M.

A true copy attest.

MARJORIE CHAPPELL
Clerk

1978 - 1979

BUDGET

COMPARED WITH EXPENDITURES OF 1976-77
AND BUDGET OF 1977-78

	Amount Expended 1976-77	Budget 1977-78	Proposed Budget 1978-79
Administration:			
Salaries of District Officers	\$ 615.00	\$ 615.00	\$ 615.00
Contracted Services	50.00	50.00	50.00
Other Expenses of Officers	275.14	223.00	798.00
Health Services:			
Salaries	.00	700.00	.00
Other Expenses	712.18	150.00	.00
Pupil Transportation:			
Contracted Services	6,032.08	6,084.00	8,640.00
Outgoing Transfer Accounts:			
Tuition - In State	60,326.48	65,280.00	61,150.00
Supervisory Union Expenses	3,363.21	3,491.00	4,603.00
Tuition - Out of State	4,582.57	3,699.00	2,918.00
TOTALS	\$75,956.66	\$80,292.00	\$78,774.00

ESTIMATED RECEIPTS

1978 - 1979

Balance on Hand July 1, 1978	\$12,488.00
Sweepstakes	850.00
TOTAL ESTIMATED RECEIPTS	\$13,338.00
Less Total Proposed 1978-79 Budget	78,774.00
AMOUNT TO BE RAISED BY TAXES	\$65,436.00

GUIDANCE COUNSELOR'S REPORT

There appears to have been four areas of major concern to the Guidance Department this past year. They were Career or Vocational Education; Special or Education for the Handicapped; Sexual Discrimination; and Regional Problems: Their Solutions Through Cooperative Efforts.

Having begun Career Education programs in the eighth grades in all schools, plans are now underway to expand the program into the middle and primary grades. The teaching of Career Educations has been to some degree mandated by both the State and Federal Governments. Because of this, the Guidance Counselor finds one of his new functions is the coordination of career information and supplies between the various schools within the district. This year, following a request by the Stewartstown School Board, exposure to the world of work through the medium of film was begun in both elementary schools for grades five through eight. The major problem appears to be one of limited films available in the northern part of the State dealing with careers or vocations. It is hoped that through a Federal Grant applied for under Title IV the District might begin to develop a video film library of its own which would contain in its films video tapes of those occupations both familiar and foreign to the area.

Special Education has fast become a concern, mandated by State law, to which the local District will have to address itself. Here again the Guidance Counselor finds himself heavily involved in the functions of identification coding, entering into the school system, and planning of individual programs for all those students having handicaps.

The State also has instructed all personnel dealing with enrollment of students and school programs to make sure that all sex bias or reference to sex stereotypes be removed. The school must make sure that all students have equal access and information to all programs offered or vocations described.

Finally, the Principals and Guidance Personnel from North Stratford, Canaan, and Supervisory Union No. 7 have begun to have regularly scheduled area meetings to discuss problems common to all schools and to share with each other their information and possible solutions. Currently under discussion are the problems of drop-outs, alcohol and drugs, the student and the courts, and curriculum revision.

Respectfully submitted,
OLIVER B. MARTINS
Guidance Counselor
Supervisory Union No. 7

SCHOOL HEALTH REPORT

The school health program had the same objective as in the past: namely, to strengthen the educational process of students by promoting and maintaining good health. A child who is not physically fit may be deprived full benefit of the many opportunities offered. The success of this year's program was possible only through the combined efforts of school, home and community.

The usual yearly services were performed with the exception of:

1. This year the Matching Dental Program sponsored by the State of N. H. was not available to students due to lack of funding at the local level.
2. T.B. skin testing was done for new students and grade 11 only, thereby eliminating grades 4-8 as recommended by the N. H. Division of Public Health Services.

New services provided were as follows:

1. An extensive program of dental education and care including fluoride rinsing was started this year for grades 1-6 in Pittsburg and grades 1-8 in Stewartstown provided by the N. H. Dental Bureau.
2. The N. H. Division of Public Health Services is requiring all school nurses to submit an inclusive list of immunizations on each individual student enrolled in school. This has been an extensive project requiring full cooperation from parents.

It is mandatory that each pupil meet the following standards set by the State of N. H. in order to attend school:

1. Complete diphtheria, pertussis, and tetanus vaccine series,
2. Complete oral polio vaccine series,
3. Rubella vaccine (measels) or verification of having had the disease,
4. Rubella vaccine (german measles).

The same standards as above apply for pre-schoolers with the following additions:

1. T.B. test prior to school entrance,
2. Pre-school physical,
3. Mumps vaccine.

All parents are urged to take advantage of the pre-school clinics available in this area to prepare their youngsters for entering school.

Each year we strive to improve the health program. Thank you for your cooperation in helping us meet our goal.

Respectfully submitted,
CONSTANCE J. PIERCE, R.N.
School Nurse

PITTSBURG - CLARKSVILLE TITLE I ESEA

The Pittsburg-Clarks ville Title I program is a federally funded project designed to provide special help for children in the following areas: (1) remedial reading in grades one through three; (2) a pre-school program that provides (a) reading readiness, (b) pre-school math skills, and (c) early development of social skills.

Eligibility for the program is determined by test results. These tests are given in the fall and spring. A national standardized test is used.

The Title I teacher-aide meets with designated children in grades one through three for special help in reading for an hour with each grade group each school day. At that time the lesson, previously taught by the classroom teacher, is reinforced. Stress is put on phonics, comprehension and vocabulary. Correct usage of the English language is emphasized in all learning situations.

The teacher-aide spends each afternoon of the school day in individual homes with pre-school children, where the pre-school skills are taught. Activities are designed to help pre-schoolers develop confidence, social skills and self-discipline. The children learn to correctly use school materials. They are encouraged to become interested in books. Stories are read to them. There are group meetings for pre-schoolers twice each week in the Title I room at the Pittsburg Town Hall. Enrichment activities using tapes, filmstrips, records and dramatizations are presented. Field trips are planned for the spring. Parents are urged to become involved in the project. Their cooperation to date has been much appreciated. The Parent Council has been very active and extremely helpful.

It is hoped and believed that the extra help provided by Title I will ensure that those children who qualify will benefit from reinforcement of those skills necessary to become a successful reader.

I wish to thank the Parent Council, all Title I parents, the principal, the elementary teachers of grades one through three, and our teacher-aide, Miss Elaine Kinney, for helping make the program a success.

Respectfully submitted, .

Kate Lord, Project Manager
Title I E.S.E.A. Program

PITTSBURG — CLARKSVILLE READING IS FUNDAMENTAL PROGRAM

Reading is Fundamental, or RIF, is a program that has been started for Pittsburg and Clarksville by a few interested people, among them our Superintendent, Mr. Dehl; one School Board member, Mr. Schanz; and especially the School Librarian, Miss Wing.

What is Reading Is Fundamental? Basically, it is a program about books - getting books into the hands of children; and giving children the chance to have them for their own. RIF distributes books to children 3 through 18 years of age; 3 times a year a child gets to pick a book, and keep it for his own.

RIF believes this freedom of choice, and the pride of ownership that goes along with it, are two keys to making reading an enjoyable and worthwhile habit, the keys that may motivate a young boy or girl to keep on reading throughout their lives.

For with those keys, a child can unlock many doors, doors to understanding the world around him, doors to learning a lot of what there is to know, doors to the realm of imagination, wonder, and joy.

Reading Is Fundamental is raising funds right now to help the children to reach out to and open those doors. The Clarksville Civic Club has already contributed \$50 toward this year's \$300 goal. The remainder will have to come from the help, interest, and participation of you, the townspeople, the parents, and the youngsters of Pittsburg-Clarksville.

Respectfully submitted,

ANTON E. SCHANZ
for
READING IS FUNDAMENTAL

FINANCIAL REPORT

1976 - 1977

RECEIPTS

REVENUE FROM LOCAL SOURCES:

Current Appropriation	\$74,529.95	
Other Revenue from Local Sources	8.58	
	<hr/>	\$74,538.53

REVENUE FROM STATE SOURCES:

Sweepstakes	\$ 1,710.81	
Area Transportation	341.76	
	<hr/>	\$ 2,052.57

MISCELLANEOUS ACCOUNTS:

Refunds	\$ 59.02	
	<hr/>	59.02

TOTAL RECEIPTS	\$76,650.12
Balance on Hand July 1, 1976	203.44
	<hr/>
GRAND TOTAL RECEIPTS	\$76,853.56

EXPENDITURES

Administration	\$ 940.14	
Health Services	712.18	
Pupil Transportation	6,032.08	
Outgoing Transfer Accounts	68,272.26	
	<hr/>	\$75,956.66
TOTAL EXPENDITURES	\$75,956.66	
Balance June 30, 1977	896.90	
	<hr/>	
GRAND TOTAL EXPENDITURES	\$76,853.56	

AUDITOR'S CERTIFICATE

This is to certify that I have examined the books, vouchers, bank statements and other financial records of the School District of Clarksville for the fiscal year ending June 30, 1977 and find them correct to the best of my knowledge.

JUDITH KIDDER
Auditor

July 10, 1977

DETAILED STATEMENT OF EXPENDITURES

1976 - 1977

ADMINISTRATION:

Salaries of District Officers

Chappell, Marjorie	\$	10.00	
Chappell, Ronald		10.00	
Chappell, Shelley		144.00	
Kidder, Judith		19.00	
Lemieux, Louis		144.00	
Mongeau, Bertrand		144.00	
Purrington, Melvin		144.00	
		<hr/>	
			\$ 615.00

Contracted Services

Keezer, Kathy	50.00	50.00
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Other Expenses of District Officers

Center for Educational Field Serv.	11.20	
Lord, Helen	114.32	
National School Boards Assoc.	23.00	
N. H. School Boards Assoc.	30.00	
News & Sentinel	75.62	
No. Country Educational Services	1.00	
Stevens, Geo. M. & Son	20.00	
		<hr/>
		275.14

HEALTH SERVICES:

Other Expenses for Health Services

Pittsburg School District	592.18	
Treas., State of N. H.	120.00	
		<hr/>
		712.18

PUPIL TRANSPORTATION:

Contracted Services

Brooks, Lester	458.24	
Gohlke, Richard	227.84	
Nugent Motor Company	5,346.00	
	<hr/>	\$ 6,032.08

OUTGOING TRANSFER ACCOUNTS:

Tuition — In State

Colebrook School District	\$14,697.52	
Pittsburg School District	45,628.96	
	<hr/>	\$60,326.48

Supervisory Union Expenses

Davis, Perley	17.87	
Dehl, Stephen	17.24	
Supervisory Union No. 7	3,328.10	
	<hr/>	3,363.21

Tuition - Out of State

Canaan School District	4,582.57	
	<hr/>	4,582.57

TOTAL EXPENDITURES:	<hr/>	\$75,956.66
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SUPERVISORY UNION #7

In accordance with the laws of 1961, Chapter 189, Section 48, breakdown of the total amount paid to the Superintendent and Business Administrator by the State and respective school districts is as follows:

SUPERINTENDENT	76-77 Salary	76-77 Travel	Total
State of N.H.	\$ 5,000.00	\$.00	\$ 5,000.00
Colebrook	5,879.75	973.20	6,852.95
Pittsburg	3,683.00	609.60	4,292.60
Stewartstown	2,192.40	362.88	2,555.28
Columbia	1,932.85	319.92	2,252.77
Clarksville	812.00	134.40	946.40
TOTAL	\$19,500.00	\$ 2,400.00	\$21,900.00

BUSINESS ADMINISTRATOR

State of N.H.	\$ 2,500.00	\$.00	\$ 2,500.00
Colebrook	3,446.75	892.10	4,338.85
Pittsburg	2,159.00	558.80	2,717.80
Stewartstown	1,285.20	332.64	1,617.84
Columbia	1,133.05	293.26	1,426.31
Clarksville	476.00	123.20	599.20
TOTAL	\$11,000.00	\$ 2,200.00	\$13,200.00

GENERAL STATISTICS

TRANSPORTATION

1977 - 1978

Transporter:	Rate/Day:	No. of Pupils:	Miles/Day:
Nugent Motor Company	\$48.00	51	59

TUITION PUPILS AND RATES

1977 - 1978

School:	No. of Pupils:	Tuition Rate:
Colebrook Elementary	2	\$ 1,061.00
Colebrook Academy	3	1,249.00
Pittsburg Elementary	30	932.00
Pittsburg High School	12	1,249.00
Canaan Memorial High School	4	1,233.00

SUPERINTENDENT'S REPORT

Much has been said over the years on the slow but steady erosion of local control in government and education and the increased financial burden placed on taxpayers as a result of that process. Unfortunately, the trend appears to be continuing under the auspices of federal agencies.

Originally introduced to assist local school districts and state education agencies in stimulating and improving their educational programs, federal guidelines, recommendations, and the monies attached thereto were received to a point where reliance on such monies is now almost common place. Alarmingly, however, federal guidelines and recommendations are now rapidly changing to mandates and regulations imposed on state and local agencies with an ever increasing demand on local tax dollars. In addition, compliance is now, and will be, demanded in areas both in and outside the classroom. Mandates in areas such as athletics, school lunch programs, buildings, unemployment benefits, career education, youth unemployment, student rights, vocational education programs, elimination of racial, sexual and physical discrimination practices, bilingual programs, and handicapped programs will, and must be, implemented by law with the major financial responsibility placed on local governments. Failure to comply with any or all such mandates and regulations can well result in loss of all federal funds by state and local agencies as well as costly lawsuits. Recent education legislation passed by the New Hampshire General Court was done so as not to jeopardize federal funding.

Should the trend continue, of uppermost concern is the availability of local funds to carry out such mandates and regulations without becoming totally reliant on federal monies. Yet the controversy continues and pressure to prevent an additional financial burden is exerted on local and state agencies. Perhaps the most compelling example which will directly affect local school districts is the current controversy of unemployment benefits for all public employees.

Since 1975 state and local public employees have been provided unemployment coverage under a special federal program which expired in 1977. Now, under the Unemployment Compensation Amendments of 1976, states are required to enact a federally approved plan for financing jobless benefits. The costs of such a plan will be borne by local governmental agencies. "If states do not enact legislation to conform with the law, federal funds to assist the administration of state unemployment programs will be cut off. In addition, the federal government will no

longer pick up its share of extended jobless benefits during periods of extremely high unemployment." The implications are indeed far reaching for all school districts in a time of declining school enrollments and uncontrollable rising costs for providing a public education and maintaining public school facilities.

Should the trend of government mandates and regulations continue, at stake is the ultimate issue of who will control the public education process, what will be taught, how and where it will be taught, who will participate and by whom it will be taught. Local and state educational agencies may well have the issue decided for them by "1984".

My appreciation and compliments are extended to the School Board members in Supervisory Union No. 7 who, in serving in this public office, must wrestle with these issues from a personal, public and moral point of view. Their dedication to this duty is to be commended and they are indeed deserving and in need of your support.

My thanks are also extended to the citizens of the local school communities and to all the local school staffs who have contributed their own personal efforts to maintaining a high standard of education. I am pleased to state that in spite of the many additional burdens placed on classroom teachers as a result of federal mandates, the ultimate process of education — teaching and learning — is still taking place in the classroom. For this, all teachers are to be commended.

Following is a summation of some current federal issues and mandates that presently or will shortly affect local school districts. It is presented as general information for local citizens.

Title IX: The commission requires that local school districts submit information on the number of sports they offer, their budgets allocated to each sport, equipment and facilities provided, and practice time and travel allowances available for each sex in order for the commission to determine if a discriminatory practice exists or compliance has been met.

Public Law 94-482: Requires an investigation by an education commission into all vocational education programs offered by a school district to determine the extent to which sex discrimination and stereotyping exist in those programs and in the occupations for which such programs prepare students. The investigation will include textbooks, admission strategies, guidance and instructional techniques, and placement of students in vocational or related programs. (The Colebrook School District will undergo such an investigation in March, 1978).

Public Law 95-116: "School Lunch Programs" Extends and revises commodity distribution and non-food assistance under

the national school lunch program. Major provisions include a required child nutrition education program in school districts based on 50c per child, a reduction of the present milk program, and allowance for the Department of Agriculture to regulate the sale of competitive (snack) foods during the school lunch period.

Public Law 95-40: Allows state educational agencies and local school districts to spend federal money for administration of vocational education programs if matched 50 percent.

Public Law 95-93: Creates a variety of job and training programs including work-experience programs for in-school youth and experimental work programs during the school year and summer for low-income youths agreeing to stay in or return to school.

Proposed HR95-74: Provides federal financial assistance to states and local school districts for establishment of basic education proficiency standards in accordance with national guidelines.

Public Law 94-142: State and local education agencies will provide a free and appropriate public education for all handicapped youngsters age birth through age 21 (modified by the N. H. Legislature to age 3 through 21.) Included are emotional, physical and mental handicaps.

Public Law 580: States that all existing public buildings not conforming to new physical handicap regulations will be modified no later than 1980 to accomodate any physically handicapped person.

Respectfully submitted,

STEPHEN E. DEHL
Superintendent of Schools

VITAL STATISTICS

BIRTHS:

March 10, 1977 Fuller, Tracey Lynn
 Father, William B. Fuller, Jr.
 Mother, Diane Helen Cooley

MARRIAGES:

September 2, 1977 Robert Dean Joyce
 Kim Rhonda Johnson

October 24, 1977 Robert Edward Conroy
 Jayne Ellen Casey

DEATHS:

September 13, 1977 Orall W. Young

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